

# **PROGRAM 1 – BOARDING HOME PROGRAM**

## **DEPARTMENT OF EDUCATION & EARLY DEVELOPMENT**

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### **I. PROGRAM OBJECTIVES**

The objective of this program is to provide a basic boarding home program for secondary school age students who reside in an area where they do not have daily access to an appropriate secondary education program within a reasonable distance.

### **II. PROGRAM PROCEDURES**

The Department may grant money to school districts to defray the costs of a boarding home program. These costs include transportation, room and board, and an amount for out-of-school supervision.

### **III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES**

#### **A. TYPES OF SERVICES ALLOWED OR UNALLOWED -**

1. **Compliance Requirement:** Grant funds may be expended for the administration and operation of the school district's boarding home program within the limitation of district guidelines and those in 4 AAC 09.050.

**Suggested Audit Procedures:** Test transactions to determine whether expenditures are necessary and reasonable for the performance and administration of the program, and are authorized or not prohibited under applicable guidelines and regulations.

#### **B. ELIGIBILITY -**

1. **Compliance Requirement:** All secondary students residing in the State of Alaska who do not have daily access to an appropriate secondary education program by being transported a reasonable distance are eligible for this service.

**Suggested Audit Procedures:** Review and evaluate policies and procedures for ensuring eligibility compliance.

#### **C. MATCHING, LEVEL OF EFFORT AND/OR EARMARKING REQUIREMENTS -**

There is no matching, level of effort, or earmarking requirements.

#### **D. REPORTING REQUIREMENTS -**

1. **Compliance Requirement:** The school district must submit the Boarding Home Budget & Program Report Forms (Form# 05-96-021 and 05-96-023) to the Department by October 15 for initial approval. Quarterly reports using these forms are required thereafter, as outlined in the Application Instructions & Payment Rates (Form# 05-96-022). The Memorandum of

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Agreement, under Form 05-96-022, is required for those secondary students placed outside of their district of residence.

**Suggested Audit Procedures:**

- a) Review procedures for preparing reports and evaluate adequacy;
- b) Review a sampling of reports for completeness and timeliness of submission;
- c) Trace data to the supporting documentation; and
- d) Evaluate adjustments for propriety.

2. **Compliance Requirement:** District must report the boarding home program in a special revenue fund.

**Suggested Audit Procedures:** Review financial reporting to determine correct reporting of boarding home funds.

**E. SPECIAL TESTS AND PROVISIONS -**

1. **Compliance Requirement:** There are no special compliance requirements.

**Suggested Audit Procedures:** There are no special suggested audit procedures.